

# **EXHIBIT 231**

**From:** McGraw, Thomas <thomas.mcgraw@jpmorgan.com>  
**To:** Nelson, Justin D <justin.d.nelson@jpmorgan.com>  
**Sent:** 5/8/2015 10:13:56 PM  
**Subject:** Jeffrey Epstein  
**Attachments:** Offshore Deferred Comp Sec.457A slides -McGraw Presentation WA Sept. '14 Offsite.pdf

Justin – Jeffrey asked earlier today that you give him a physical copy of the above attachment the next time you see him.  
Thanks, Tom

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**From:** jeffrey E. [mailto:jeevacation@gmail.com]  
**Sent:** Thursday, May 07, 2015 4:27 PM  
**To:** McGraw, Thomas  
**Subject:** Fwd: exempt companies

tom take a look at these and would like to speak to our hedge fund money required to return to us as well as tech co overseas funds being brought back to US ( read VI ), pay tax at reduced rate. . a vi c corp foreign but to me domestic. ? maybe something to be done. also wanted to talk about no limit insurance that justin mentioned

----- Forwarded message -----

**From:** Erika Kellerhals <ekellerhals@kellfer.com>  
**Date:** Tue, May 5, 2015 at 8:43 PM  
**Subject:** exempt companies  
**To:** Jeffrey Epstein <jeevacation@gmail.com>

Hope you are feeling better. See attached.

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